



# *County Clerks Virtual Session 2020*

## Welcome

- Webex
  - ✓ Video disabled
  - ✓ Microphones muted
  - ✓ Chat Feature (select all participants)
  - ✓ Email [Counties@sboa.in.gov](mailto:Counties@sboa.in.gov)
  - ✓ Session will be Recorded
- Covid-19
- June Annual Conference

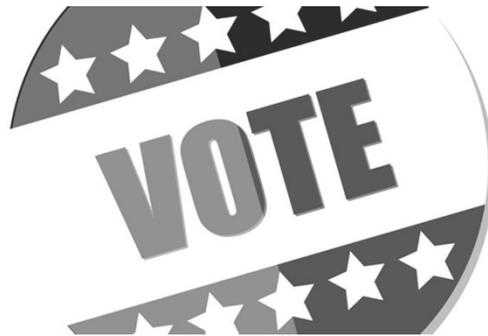


# Sessions

- This is our very first session!
- Virtual trainings
- Small Segments
- Important topics
- Collaborations



Indiana State Board of Accounts



## Election Workers Payroll

Clerk of the Circuit Court Virtual Session

September 2020

## Employee Definitions

- An employee is a person hired by an employer to do a specific job.
- An independent contractor is a person who provides specific services and contracts with one or more entities to provide those services as a non employee. Examples: Attorneys, Doctors, Accountants, Construction Contractors.
- The distinction becomes important
  - Reporting Compensation - W-2 versus 1099
  - Who is covered by employment and labor laws
  - Payment of employment taxes and benefits



Indiana State Board of Accounts

## Election Workers

- Specialized group of individuals hired by a County to perform services in connection with elections.
- IRS Requirements
  - <https://www.irs.gov/government-entities/federal-state-local-governments/election-workers-reporting-and-withholding>
- Indiana Code
  - IC 3-6-6-37 Independent Contractors
- County Budgets and Salary ordinances



Indiana State Board of Accounts

## Special Considerations

- No need for election workers to be on boarded or need to attend new worker training
- No need for election workers to be trained on Internal controls (or to watch the video) IC 5-11-1-27
- Training by Election Board on election duties would be required



Indiana State Board of Accounts



## Election Workers

Classifications



Indiana State Board of Accounts

## Election Workers – Absentee Voting

- Absentee Voter Board Member, IC 3-11-10-38
  - Per Diem set by County Council
  - Travel Board Members receive a sum set for mileage by County Council
- Absentee Ballot Counter and Absentee Courier IC 3-11.5-7-2
  - Per diem set by County Commissioners
  - Courier's also receive sum for mileage set by County Council



Indiana State Board of Accounts

## Election Workers – Election Day

- Inspector, Poll Judge, Poll Clerk, Poll Assistant Clerk, Poll Sheriff
- IC 3-6-6-25
  - Per Diem Fixed by County Commissioners
- Vote Center Worker
  - Per Diem Fixed by County Commissioners
- Independent Contractors of the Election Board per Statute



Indiana State Board of Accounts

## County Election Board

- Compensation is determined by the County Council IC 3-6-5-9
- Election Board sets reasonable rate of compensation for Canvass Clerical Assistant and Write-In Counting Team IC 3-12-4-5
- Provisional Ballot County receives a per diem set by the County fiscal body. IC 3-11.7-3-7



Indiana State Board of Accounts



## Election Budgets



Indiana State Board of Accounts

## Election Budget

- IC 3-6-5-17 Budget estimate:
  - “Each county election board shall prepare annually a budget estimate itemizing its expenditures for the previous year and its estimates of the amount necessary to be appropriated for the next year. The board shall submit the budget estimate at the time and in the manner and form other county budget estimates are required to be filed.



Indiana State Board of Accounts

## Commissioners Budget Estimate

- IC 36-2-5-7 County Executive’s budget estimate:
  - “...the county executive shall prepare an itemized estimate of all money to be drawn by the members of the executive and all expenditures to be made by the executive or under its orders during the next calendar year. Each executive’s budget estimate must include: ...(7) the estimated number of precincts in the county and the amount required for election expenses, including compensation of election commissioners, inspectors, judges, clerks and sheriffs, rent, meals, hauling and repair of voting booths and machines, advertising, printing, stationery, furniture, and supplies;...”



Indiana State Board of Accounts

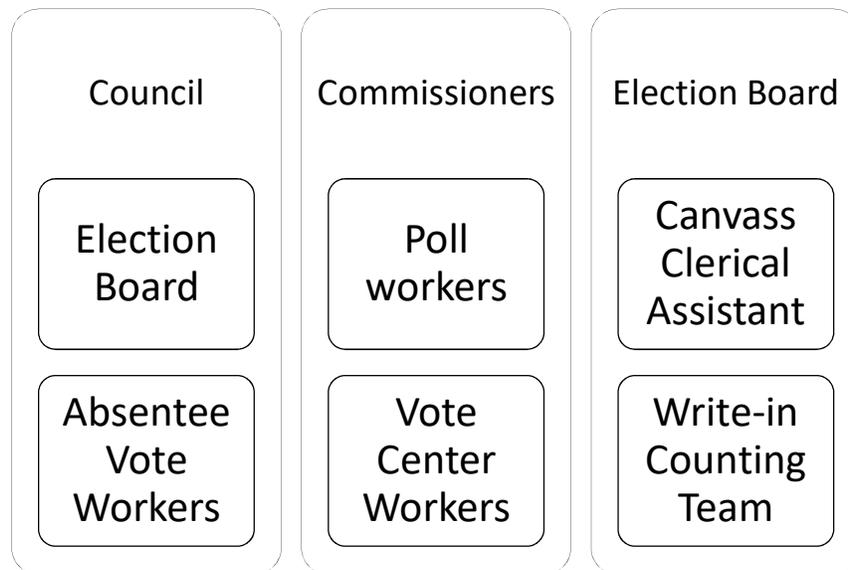
# County Budget

- IC 36-2-5-11 Tax rate and appropriations

- (b) "At its annual meeting...the county fiscal body shall fix the county tax rate and make appropriations for the next calendar year..."
- (c) "At its annual meeting...the county fiscal body ...shall adopt an ordinance, separate from those adopted under subsection (b) fixing (1) the compensation of all officers, deputies and other employees subject to this chapter; and (2) the number of deputies and other employees for each office, department, commission, or agency, except part-time and hourly rated employees, whose employment shall be limited only by the amount of the funds appropriated to pay their compensation.



Indiana State Board of Accounts



Indiana State Board of Accounts



# Reporting Requirements



Indiana State Board of Accounts

## Reporting Requirements

- No reporting requirements
  - Only works the election and makes less than \$600 for the year
- W-2 Required
  - Only works the election and makes more than \$600 for the year
- Included on payroll claim
  - Employee of the County that works on election day
- Included on payroll and log to document hours
  - Clerk deputies working regular duties and election worker duties



Indiana State Board of Accounts

## Reporting Requirements Example 1

- No reporting required:
  - Betty Retired is hired to work the primary election as a poll clerk. She has consistently worked elections for her county and will probably work the fall election. Her total compensation for both the primary and the election will be \$550. She will not need a W-2 at year end.



Indiana State Board of Accounts

## Reporting Requirements Example 2

- Susie Coed decides to work the elections since all her classes are on-line and she has the time. She works as an Absentee Vote Counter and due to the increased number of absentee votes during the primary she works more hours than usual. Her pay for the Primary is \$950. Because Susie earns more than \$600, she needs a W-2 for her election earnings



Indiana State Board of Accounts

## Reporting Requirements – Example 3

- Joe County works for the County Health Department. The Courthouse is closed for the Primary and he decides to help out and works as a Poll Inspector. He has earned \$300 for the election work. His election earnings are below \$600 but you have to consider his compensation from the County for his regular job and when added to his election earnings his total compensation from the County exceeds \$600 for the year. His election earnings have to be included on a W-2 although the County could issue two separate W-2's.



Indiana State Board of Accounts

## Payment Method

- PRE-2 Statement of Expense of Precinct Election Officers
  - Workers on election day specified on form
- Form 17 Claim
  - Not needed to go through payroll, but not on the PRE-2 form
- Payroll Claim
  - Employees of the County



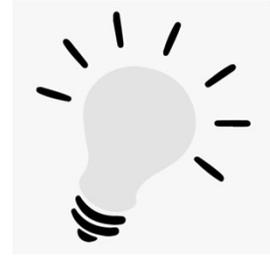
Indiana State Board of Accounts





## Lesson Learned

- Communication is key
- Have plans and back-up plans
- Don't forget your budget
- Take issues from the Primary and plan ahead for the Election



Indiana State Board of Accounts



Indiana State Board of Accounts